

ABSTRACT OF THE DISCLOSURE

Disclosed is a semiconductor device, comprising  
a first wiring structure formed on a semiconductor  
substrate and including a first plug and a first wiring  
5 formed on the first plug, and a second wiring structure  
formed on the semiconductor substrate belonging to the  
wiring layer equal to the first wiring structure and  
including a second plug and a second wiring formed on  
the second plug, wherein the upper surface of the first  
10 wiring is positioned higher than the upper surface of  
the second wiring, and the lower surface of the first  
wiring is positioned flush with or lower than the upper  
surface of the second wiring. The present invention  
also provides a method of manufacturing the particular  
15 semiconductor device.

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